



Atty. Dkt. No. 062709-0116

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JFW

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Youhei TOYOSHIMA  
Title: ACOUSTIC DUMPER FOR EXHAUST SYSTEM  
Appl. No.: 10/700,558  
Filing Date: 11/5/2003  
Examiner: Jeremy Austin LUKS  
Art Unit: 2837  
Confirmation Number: 1042

**AMENDMENT AND REPLY UNDER 37 CFR 1.116**

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated July 12, 2006, concerning the above-referenced patent application.

**Requested Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 5 of this document.

Please amend the application as follows: